

DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name, I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **BI-DIRECTIONAL DAMPER VALVE FOR A HYDRAULIC LINE, POWER STEERING SYSTEM INCORPORATING THE DAMPER VALVE, AND METHODS OF USING SAME**, the specification of which is enclosed herewith;

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose all information which is known to me to be material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56.

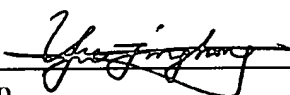
I hereby declare that all statements made herein on my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY As a named inventor, I hereby appoint to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith the following attorneys: Joseph P. Carrier, Reg. No. 31,748, and William D. Blackman, Reg. 32,397.

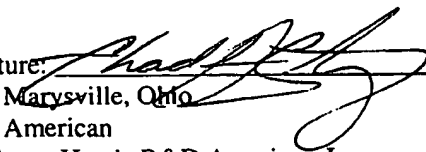
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